



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY**Utility Address:** 203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL**Title:** DPW ADMINISTRATOR**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MARTY LLOYD GOSS CPA**Title:** AUDITOR**Office Address:** STIENESSEN SCHLEGEL AND CO., LLC

2411 N. HILLCREST PARKWAY

P.O. BOX 810

EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425 EXT 22**Fax Number:** (715) 832 - 1665**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: STIENESSEN SCHLEGEL AND CO., LLC**Title:****Office Address:** STIENESSEN SCHLEGEL AND CO., LLC

2411 N. HILLCREST PARKWAY

P.O. BOX 810

EAU CLAIRE, WI 54702-0810

Telephone: (715) 832 - 3425 EXT 22**Fax Number:** (715) 832 - 1665**E-mail Address:****Date of most recent audit report:** 1/21/1997**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL**Title:** DPW ADMINISTRATOR**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR KNAUTZ

MR ROBERT MORROW, CHAIRMAN

MR JOHN MUELLER

MR MEL NIKOLAY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	430,093	328,126	1
Operating Expenses:			
Operation and Maintenance Expense (401)	180,915	164,473	2
Depreciation Expense (403)	76,673	33,918	3
Amortization Expense (404)	390		4
Taxes (408)	67,994	50,275	5
Total Operating Expenses	325,972	248,666	
Net Operating Income	104,121	79,460	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	104,121	79,460	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,532	738	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,532	738	
Total Income	107,653	80,198	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	107,653	80,198	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	66,774	78,605	13
Amortization of Debt Discount and Expense (428)		250	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	2,523		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,297	78,855	
Net Income	38,356	1,343	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	115,501	134,046	19
Balance Transferred from Income (433)	38,356	1,343	20
Miscellaneous Credits to Surplus (434)	0	(19,888)	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	153,857	115,501	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK BALANCES	3,532	4
Total (Acct. 419):	3,532	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	430,093	0	0	0	430,093	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	430,093	0	0	0	430,093	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,432,091	3,345,175	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	408,497	340,855	2
Net Utility Plant	5,023,594	3,004,320	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0		6
Special Funds (125)	19,479		7
Total Other Property and Investments	19,479	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	405,734	19,793	8
Temporary Cash Investments (132)		19,004	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	51,862	50,465	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	21,612	39,278	15
Prepayments (165)	0	321	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	479,208	128,861	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	390	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	12,784	20
Total Deferred Debits	0	13,174	
Total Assets and Other Debits	5,522,281	3,146,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	292,122	25,100	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	153,857	115,501	23
Total Proprietary Capital	445,979	140,601	
LONG-TERM DEBT			
Bonds (221)	3,357,128	646,500	24
Advances from Municipality (223)	0	267,022	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	3,357,128	913,522	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	173,742	5,123	28
Payables to Municipality (233)	203,854	229,013	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	32,177	14,486	32
Other Current and Accrued Liabilities (238)	23,189	827,998	33
Total Current and Accrued Liabilities	432,962	1,076,620	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,286,212	1,015,612	38
Total Liabilities and Other Credits	5,522,281	3,146,355	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	5,432,091	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	5,432,091	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	408,497	0	0	0	9
Total Accumulated Provision	408,497	0	0	0	
Net Utility Plant	5,023,594	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	340,855				340,855	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,673				76,673	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	979				979	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	77,652	0	0	0	77,652	13
Debits during year						14
Book cost of plant retired	10,010				10,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,010	0	0	0	10,010	19
Balance End of Year	408,497	0	0	0	408,497	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.17%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	21,612	39,278	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>21,612</u>	<u>39,278</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 REVENUE BONDS	390	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	25,100	1
Changes during year (explain):		
ADVANCE FROM SEWER WAS FORGIVEN	267,022	2
Balance end of year	292,122	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	8.00%	609,828	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	5.00%	2,747,300	2
Total Bonds (Account 221):				3,357,128	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	67,994	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	67,994	
Taxes paid during year:		
County, state and local taxes	61,121	6
Social Security taxes	6,244	7
PSC Remainder Assessment	629	8
Other (explain):		
NONE		9
Total payments and other debits	67,994	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 WATER REVENUE BONDS	14,486	38,499	49,083	3,902	1
1997 WATER REVENUE BONDS		28,275		28,275	2
Subtotal	14,486	66,774	49,083	32,177	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
LINE OF CREDIT		2,523	2,523	0	5
Subtotal	0	2,523	2,523	0	
Total	14,486	69,297	51,606	32,177	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,015,612					1,015,612	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
GRANTS	270,600					270,600	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,286,212	0	0	0	0	1,286,212	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REQUIREMENTS	19,479	3
Total (Acct. 125):	19,479	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,862	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	51,862	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	203,854	16
Total (Acct. 233):	203,854	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,763,589	0	0	0	3,763,589	1
Materials and Supplies	30,445	0	0	0	30,445	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	374,676	0	0	0	374,676	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,150,912	0	0	0	1,150,912	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,268,446	0	0	0	2,268,446	
Net Operating Income	104,121	0	0	0	104,121	8
Net Operating Income as a percent of						
Average Net Rate Base	4.59%	N/A	N/A	N/A	4.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	158,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	134,679	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	293,290	
Net Income		
Net Income	38,356	5
Percent Return on Proprietary Capital	13.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

database test ele 3/19/99

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Wrote again in 1998. Item 4 is okay, contributions were reported as "other" in account 271. 7/23/99 ele

July 17, 1998

Mr. William Beil, Administrator
Abbotsford Municipal Water Utility
203 East Birch Street
Abbotsford, WI 54404-0036

Re: 1997 Analytical Review File DWCCA-0010-RL

Dear Mr. Beil:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date, we have not had a response to our 1996 review letter. Please respond to our 1996 review letter when responding to this letter.
2. During our review, we noted meters retired, column (d). Please explain why dollars were not reported in Plant for meters retired.
3. During our review, we noted Services retired, page W-15, column (e). Please explain why there are not dollars reported in Plant for services retired.
4. During our review, we noted additions to Mains, page W-14, and Services, page W-15. Please explain why there are not contributions reported on page F-17, column (b).
5. During our review, we noted additions to Services, page W-15. Please explain how these additions were financed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491.

Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\010 Abbotsford.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		424,175	1
Total Sales of Water		424,175	
Other Operating Revenues			
Forfeited Discounts (470)		1,301	2
Other Water Revenues (474)		4,617	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		5,918	
Total Operating Revenues		430,093	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		125,056	5
General Operating Expenses (680-690)		55,859	6
Total Operation and Maintenance Expenses		180,915	
Other Operating Expenses			
Depreciation Expense (403)		76,673	7
Amortization Expense (404)		390	8
Taxes (408)		67,994	9
Total Other Operating Expenses		145,057	
Total Operating Expenses		325,972	
NET OPERATING INCOME		104,121	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	639	25,201	129,149	4
Commercial	114	21,623	66,321	5
Industrial	15	50,497	87,283	6
Total Metered Sales to General Customers (461)	768	97,321	282,753	
Private Fire Protection Service (462)	3		3,807	7
Public Fire Protection Service (463)	1		121,600	8
Other Sales to Public Authorities (464)	17	4,003	16,015	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	789	101,324	424,175	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	121,600	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	121,600	
Forfeited Discounts (470):		
Customer late payment charges	1,301	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,301	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,029	7
Other (specify):		
Miscellaneous	1,588	8
Total Other Water Revenues (474)	4,617	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	57,113	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	22,988	3
Chemicals (630)	3,485	4
Supplies and Expenses (640)	11,080	5
Repairs of Water Plant (650)	29,589	6
Transportation Expenses (660)	801	7
Total Plant Operation and Maintenance Expenses	125,056	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,100	8
Office Supplies and Expenses (681)	3,596	9
Outside Services Employed (682)	16,170	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	14,900	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,093	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	55,859	
Total Operation and Maintenance Expenses	180,915	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,866	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		745	2
Net property tax equivalent		61,121	
Social Security		6,244	3
PSC Remainder Assessment		629	4
Other (specify): NONE			5
Total tax expense		67,994	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245320				3
County tax rate	mills		11.172880				4
Local tax rate	mills		8.112250				5
School tax rate	mills		13.574830				6
Voc. school tax rate	mills		2.243670				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		35.348950				10
Less: state credit	mills		2.214200				11
Net tax rate	mills		33.134750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.112250				14
Combined School Tax Rate	mills		15.818500				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.930750				17
Total Tax Rate	mills		35.348950				18
Ratio of Local and School Tax to Total	dec.		0.676986				19
Total tax net of state credit	mills		33.134750				20
Net Local and School Tax Rate	mills		22.431767				21
Utility Plant, Jan. 1	\$	3,345,175	3,345,175				22
Materials & Supplies	\$	39,278	39,278				23
Subtotal	\$	3,384,453	3,384,453				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	3,384,453	3,384,453				26
Assessment Ratio	dec.		0.814893				27
Assessed Value	\$	2,757,967	2,757,967				28
Net Local & School Rate	mills		22.431767				29
Tax Equiv. Computed for Current Year	\$	61,866	61,866				30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,866					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	87,866		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	245,719	10,807	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	333,585	10,807	
PUMPING PLANT			
Land and Land Rights (320)	216		12
Structures and Improvements (321)	241,298		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	19,229		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	100,702		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,318		20
Total Pumping Plant	362,763	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	30,574	2,158,901	23
Total Water Treatment Plant	30,574	2,158,901	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,909		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			87,866	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			256,526	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	344,392	
PUMPING PLANT				
Land and Land Rights (320)			216	12
Structures and Improvements (321)			241,298	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			19,229	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,702	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,318	20
Total Pumping Plant	0	0	362,763	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,189,475	23
Total Water Treatment Plant	0	0	2,189,475	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,909	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	38,919	555,611	26
Transmission and Distribution Mains (343)	883,790	569,823	27
Fire Mains (344)			28
Services (345)	115,525	3,635	29
Meters (346)	81,530	17,362	30
Hydrants (348)	104,623	25,539	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,283,296	1,171,970	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	47,806		34
Office Furniture and Equipment (372)	8,422	5,336	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	13,051		37
Other General Equipment (379)	15,590		38
Other Tangible Property (390)			39
Total General Plant	84,869	5,336	
Total utility plant in service directly assignable	2,095,087	3,347,014	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	2,095,087	3,347,014	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			594,530	26
Transmission and Distribution Mains (343)	10,010		1,443,603	27
Fire Mains (344)			0	28
Services (345)			119,160	29
Meters (346)			98,892	30
Hydrants (348)			130,162	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	10,010	0	2,445,256	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			47,806	34
Office Furniture and Equipment (372)			13,758	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			13,051	37
Other General Equipment (379)			15,590	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	90,205	
Total utility plant in service directly assignable	10,010	0	5,432,091	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	10,010	0	5,432,091	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,049	8,049	1
February			7,633	7,633	2
March			8,468	8,468	3
April			8,368	8,368	4
May			9,280	9,280	5
June			9,377	9,377	6
July			10,080	10,080	7
August			9,675	9,675	8
September			9,490	9,490	9
October			9,672	9,672	10
November			9,282	9,282	11
December			9,469	9,469	12
Total for year	0	0	108,843	108,843	
Less: Measured or estimated water used in main flushing and water treatment during year				550	13
Less: Other utility use				2,948	14
Other utility use explanation:					15
Losses due to filling water towers, treatment plants, getting water system on line, and water breaks.					
Water pumped into distribution system				105,345	16
Less: Water sold				101,324	17
Losses and unaccounted for				4,021	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				482,300	21
Date of maximum: 5/2/1997					22
Cause of maximum:					23
hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				172,500	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				278,532	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #01	1	47	24	36,200	Yes	1
WELL #10	10	44	24	56,400	Yes	2
WELL #11	11	70	18	5,950	Yes	3
WELL #12	12	37	12	6,930	Yes	4
WELL #02	2	80	15	40,000	Yes	5
WELL #03	3	42	10	24,900	Yes	6
WELL #04	4	80	6	35,200	Yes	7
WELL #05	5	50	12	64,250	Yes	8
WELL #06	6	92	10	22,700	Yes	9
WELL #07	7	98	10	14,380	Yes	10
WELL #08	8	73	10	21,700	Yes	11
WELL #09	9	53	14	15,500	Yes	12

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	WELL #1	WELL #10	WELL #11	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1988	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	90	40	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	10
Year Installed	1973	1988	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	WELL #12	WELL #2	WELL #3	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1994	1936	1941	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	40	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1997	1936	1941	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	15	5	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	WELL #4	WELL #5	WELL #6	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	25	350	25	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1948	1958	1976	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	15	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	WELL #7	WELL #8	WELL #9	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	22	25	22	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1979	1976	1979	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	2	2	2	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons	188,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	177				177
M	D	3.000	184				184
M	D	4.000	1,670	1,970			3,640
M	D	6.000	55,608	5,631	1,030		60,209
M	D	8.000	24,133	3,346			27,479
M	D	10.000	65				65
M	D	12.000	9,151	3,885			13,036
M	D	16.000	0	188			188
Total Within Municipality			90,988	15,020	1,030	0	104,978
Total Utility			90,988	15,020	1,030	0	104,978

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	745		5		740		1
M	1.000	37	11			48		2
M	1.250	9				9		3
M	1.500	4				4		4
M	2.000	12	3			15		5
M	3.000	3				3		6
M	4.000	4	1			5		7
M	6.000	3	6			9		8
Total Utility		817	21	5	0	833	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	747	14	4		757	114	1
1.000	29			(5)	24	7	2
1.250	11			(4)	7		3
1.500	5			(2)	3		4
2.000	13	1		(5)	9	5	5
3.000	6				6	3	6
4.000	2			(1)	1	1	7
Total:	813	15	4	(17)	807	130	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	644	88	6	10		9	757	1
1.000	2	13	4	5			24	2
1.250		7					7	3
1.500		1	1	1			3	4
2.000		3	3	3			9	5
3.000		3	2	1			6	6
4.000				1			1	7
Total:	646	115	16	21	0	9	807	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	120	7			127	2
Total Fire Hydrants	125	7	0	0	132	
Flushing Hydrants						
		8			8	3
Total Flushing Hydrants	0	8	0	0	8	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	132
Number of distribution system valves end of year:	312
Number of distribution valves operated during year:	140

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE UTILITY HAD ADDITIONAL COST OVER 1996 FOR ACCOUNTS 600, 640, 650, AND 681.

THE INCREASES WERE FOR ADDITIONAL REPAIRS AND SUPPLIES. INSURANCE EXPENSE (684) DECREASED FROM 1996 BECAUSE THIS EXPENSE WAS ENTIRELY PAID FOR BY THE GENERAL FUND IN 1997.

Water Utility Plant in Service (Page W-08)

TWO WATER TREATMENT PLANTS AND A WATER TOWER WERE ADDED IN 1997.

THE ADDITIONS WERE FINANCED BY CDBG FUNDS AND AN RECDS LOAN.

SOME RENOVATIONS WERE DONE ON WELLS.

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED BY A CDBG GRANT AND AN RECDS LOAN.

Water Services (Page W-16)

THE REMOVAL INFORMATION WAS GATHERED AFTER YEAR END AND AN ADJUSTMENT WAS NOT MADE FOR RETIREMENTS. IN THE FUTURE THIS WILL BE DONE THROUGHOUT THE YEAR.

All of our funding was provided by Rural Services and a Community Development Block Grant from the state.

Meters (Page W-17)

THE ADJUSTMENTS ARE TO GET THE BALANCE TO THE CORRECT 12/31/97 TOTALS. AN ADJUSTMENT WAS NOT MADE FOR RETIRED METERS AT YEAR END. IN THE FUTURE THIS WILL BE DONE THROUGHOUT THE YEAR.
